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APPENDIX A
DFAS-IN IBOP REPORTS

A. Overview. This report provides information required by the Departments of Commerce, Treasury, and Defense for control of International Balance of Payments (IBOP) financial transactions. Each disbursing officer (DO) who prepares a Statement of Accountability will prepare this report. The report consists of four parts: Part I--Disbursements; Part II--Reimbursements; Part III--Receipt Accounts; and Part IV--Supplemental Data. (Non-integrated DOs will prepare and submit only Part IV.)

B. Report Preparation Instructions

1. Source of Data. The source of data for Parts I, II, and III will be the official subsidiary ledgers maintained by the accounting activity. Obtain data for Part IV from memorandum records described in Table 13-A-1 of this Appendix.

2. Format. Prepare the report for file transfer protocol (FTP)/electronic file transfer submission as shown in Table 13-A-2. Prepare a hard-copy report on bond paper or similar computer-generated format. (See Figure 13-A-1 for a sample completed report.)

3. Report Description Accounting activities will report only those actual transactions entering the IBOP. Do not include U.S. Navy and U.S. Coast Guard (USCG) transactions for IBOP reporting. (Under cross-disbursing procedures, submit vouchers for U.S. Navy and USCG transactions to DFAS-Cleveland Center (DFAS-CL) for processing.) The report will be divided as follows:

a. Part I. Disbursements (net of refunds) include all IBOP disbursements for pay of U.S. personnel (reported net of payroll deductions). All other disbursement, collection, and adjustment transactions citing a disbursement accounting classification will be included in Part I.

b. Part II. Reimbursements (net) include all IBOP disbursement, collection, and adjustment transactions citing an appropriation or fund reimbursement accounting classification, with the exception of payroll deductions netted to payroll disbursements in Part I.

c. Part III. Receipt Accounts include all IBOP receipt accounts with the exception of payroll deductions netted to payroll disbursements in Part I.

d. Part IV. Supplemental Data contains only memorandum information.

4. Modifications and Changes in Accounting Classifications for Purposes of IBOP Reporting

a. EOR Codes. EOR codes used for accounting and reporting of IBOP transactions are entered at the four-digit code level as prescribed in DFAS-IN Manual 37-100-FY (The Army Management Structure (AMS)).

b. Separate identification of collections from U.S. personnel. In order to distinguish between receipts from U.S. personnel and receipts from other sources, identify cash collections by adding the symbol "R" plus the appropriate reimbursement source code identified in DFAS-IN Manual 37-100-FY.

5. Frequency and Due Dates. Prepare the report at the close of each calendar quarter. Submit a paper copy, in addition to the electronic file transfer submission, to DFAS Center for Operating Forces - Indianapolis (DFAS-IN/TDE) by the 18th calendar day following the close of the quarter.

6. Prior Quarter Transactions (Supplemental Reporting). Show all adjustments to prior quarters of the current and prior FY reports as "prior quarter transactions" in a supplemental report. Do not submit this report with the regular quarterly report. Accumulate correction of errors or other adjustments to quarterly reports after their transmission for a consolidated report submission under the heading "Prior Quarter Transactions." Identify these transactions or adjustments reported as a debit or credit, as applicable. Prepare reports in duplicate. Submit the original to reach DFAS-IN/TDE no later than 80 calendar days following the end of a reporting quarter.

7. Verifications. Installations located overseas shall verify the amounts reported in Parts I, II, and III of this report by appropriation and funds with the amounts reported on the Statement of Transactions (SOT). Prepare a summary of transactions on the report submitted for the appropriate part(s) of the report (i.e., total IBOP reported, total U.S. Navy, and other excluded, and prior quarter adjustments (net)).

Supplemental Memorandum Data for IBOP		
Code Number	Description	Type Balance
1	Total amount of paychecks mailed to a United States address, by pay appropriation and country of employee residence, including Treasury checks exchanged for cash by individuals and forwarded to United States addresses by disbursing officers.	(Cr)
2	Returns to the United States of U.S. end products--expenditures for material and equipment manufactured or produced in the United States, excluding transportation.	(Cr)
3	Returns to the United States of U.S. services--expenditures for services performed in the United States, including charges for overhead, other indirect costs, and profit.	(Cr)
4	Returns to the United States of U.S. transportation--expenditures for transportation furnished by U.S. flag, ocean, surface, and air carriers.	(Cr)
5	Receipts arising from barter agreements with the Community Credit Corporation (CCC) will be reported in total only citing country code WW.	(Cr)
NOTE: In addition to the disbursement and collection data maintained in the formal accounting records, supplemental information will be accumulated in memorandum records (MOR) by country code for reporting purposes. The supplemental data codes and punched cards applicable thereto will be identified as Debit (Dr) or Credit (Cr). For this purpose, debit means an increase and credit means a decrease in transactions entering IBOP. Credit will be indicated by Cr X in column 52 in records submitted.		
Table 13-A-1		

RECORD FORMAT FOR IBOP REPORTING ENTRY	
Record Position	Entry
1-2	Appropriation department
3	Blank
4	Fiscal year (FY)
5-8	Basic symbol
9-12	Limitation
13	Program year for procurement appropriation
14-15	Operating agency
16	Reimbursement designator (Part I, Disbursements (net of refunds) = 0, Part II, Reimbursements = 7, Part III, Receipt Accounts = 8, Part IV, Supplemental Data = 9)
17	Blank
18-20	Reimbursement source code
21-24	Budget program/project
25-28	Blank
29-32	Element of resource (EOR)
33-37	Blank
38-39	Country or Organization code
40-41	Blank
42-52	Amount (credit=X in 52) (Amount represents net pay mailed to a U.S. address when accompanied by a “1” in column 54.)
53	Blank
54	Supplemental data code
55	Special data code (See note).
56-66	Blank
67-68	Accounts Office (AO) number
69-74	Blank (Fiscal Station Numbers (FSNs) will report Disbursing Station Symbol Number (DSSN) in record position 70-73)
75-76	Transaction report code “98”
77-79	Month and year
80	Blank (numeric 9 for prior quarter submissions)
Table 13-A-2	

RECORD FORMAT FOR IBOP REPORTING ENTRY

NOTE: A and F = Contractor identification. Payments for foreign construction projects and services performed overseas (including real property maintenance, repair, and minor construction) will be identified as payments made to U.S. contractors or foreign contractors. Transactions applicable to U.S. contractors will be identified with an "A" code and applicable to foreign contractors will be identified with an "F" code. M = Payments for Agency for International Development (AID). That portion of payments for AID accounts from Military Fund Accounts for payments identified from accounting records as entering the IBOP will be identified with an "M" code. B = Air Force (AF) travel. Payments to Air Force personnel permanently stationed in the U.S. for travel abroad will be identified with a "B" code. This code will be used only from vouchers citing Air Force funds. H = Identification of International Military Headquarters (IMH). Expenditures applicable to IMH with OMA funds will be identified with a special "H" code. NOTE: Arrangement of codes. Installations will enter the identifying alpha code immediately preceding the appropriation or fund symbol in column a of the report. Identify such transactions with an "A", "B", "F", "H", or "M" in record position 55. These codes are in addition to all the other elements.

Table 13-A-2 (Cont'd)

SAMPLE IBOP FORMAT					
			QUARTER ENDED	REPORTS CONTROL SYMBOL	
INTERNATIONAL BALANCE OF PAYMENTS				RCS CSCFA-239	
DISBURSEMENTS AND COLLECTIONS			DATE PAGE NO.	NO. OF PAGES	
TO: DFAS-IN/TDE (or Corps of Engineers)			ACCT. OFFICE NO. D.O. SYMBOL		
FROM:			APPROVING OFFICER		
APPROPRIATION FUND OR RECEIPT ACCOUNT SYMBOL	OPERATING AGENCY CODE	COLLECTION SYMBOL, SOURCE CODE AND/OR PROJECT ACCOUNT SYMBOL	ELEMENTS OF RESOURCE (OBJECT CLASS CODE)	COUNTRY AND ORG CODE	AMOUNT
a	b	c	d	e	f
PART IA					
Disbursements					
(Net of refunds)					
21*2010	01	P1010		GY	10,707.80
21*2010	01	P1300		FR	14,120.20
21*2010	01	P1510	213	GY	739.00
21*2020	81	P2000	110	FR	5,640.00
21*2020	87	P2000	280	IT	680.00
21*2020	87	P9500	160	GY	12,440.00
M21*2020	87	P9500	231	SR	24,375.00
21X2030 7	81	P4000		TK	10,525.00
21X2030 5	87	P4000		IT	5,289.37
21X2040	13	P5700	261	UK	8,417.96
F21X2040	08	P6700	240	IT	85,723.47
21X2060	18	P3124	212	GY	25.92
A21*2065	54	P3712	212	GY	55.74
21*2070	32	P3213	110	FR	9,282.48
21X0700	87	P1900	211	GY	210,525.00
21-11*1080.0**1	81	POLIA	220	IT	41,549.64
21X3970.0941	87	P0200	280	GY	190,378.00
21*2700.0002	32	P8713	251	RK	8,000.00
97-11*1080.0001		P*R10	110	FR	3,000.00
97*0102.0100	01	P2501	420	GY	29,000.00
97*0400.1301	13		410	GY	30,000.00
Figure 13-A-1					

PREPARATION INSTRUCTIONS FOR COMPLETING RCS CSCFA-239

- a. Enter the symbol of each appropriation, fund, and receipt account for which transactions have been processed during the period being reported. For Defense Working Capital Fund, Supply Management Activities (DWCF-SMAs) and (DWCF-Depot Maintenance Activities (DMAs), show each limitation separately. For Foreign Military Financing (FMF) appropriations, show each administrative limitation separately (third digit of limit); that is, **1, **2, **3, and **6. For DoD appropriations, separately show each appropriation limitation suffix.
- b. Enter the Operating Agency (OA) code of transactions being reported. The OA of the installation where funds are cited on "transactions for others" will be reported in this column instead of OA 90. For Air Force cross-disbursing transactions, the OA of the Air Force command where funds are affected will be shown for specific allotment codes only. The OA on an Air Force voucher is the fourth and fifth digits of the specific allotment code.
- c. Enter the project accounts. For appropriation 21*2020, show sub-program; for appropriation 21*2040, show budget program instead of project. For appropriation reimbursements, enter the collection symbol "C" and the source code. Include also the symbol "R" and those source codes used with certain transactions under general, special, and trust fund receipt accounts and symbol "C" with source codes for deposit fund accounts. For transactions under Retired Pay and Claims Appropriations, show allotment numbers instead of project numbers.
- d. The EOR codes for transactions being reported under the accounts identified in column a will be shown (except for DWCF-SMA transactions, military pay appropriation 21*2010 transactions (EOR codes will be shown for Budget Projects (BPs) 100, 1400, and 1500) and deposit fund account transactions). For reimbursement transactions entering the IBOP (that is, citing country codes other than U.S.), only EORs 1100, 1400, 1600, and 1800 will be shown. No EOR codes will be shown for reimbursement transactions coded "U.S. Only." Only "M" account transactions under Operation and Maintenance (O&M) that enter IBOP will show EOR codes.
- e. Enter the country or organization codes to be reported under each account identified in columns a, b, c, and d.
- f. Enter the amount for each line item. Where refunds exceed disbursements for a particular line item in Part I, or collections exceed repayments for a particular line item in Part II, such amounts will be a credit (Cr) figure.

NOTE: For Part IV, in column e, use the identifying numeric code (from Figure 13-A-1) immediately preceding the country code, for the supplemental data being reported.

Figure 13-A-1 (Cont'd)